ABSTRACT

THE INFLUENCE OF GREEN ACCOUNTING, CORPORATE SOCIAL RESPONSIBILITY, AND GOOD CORPORATE GOVERNANCE ON FIRM VALUE
(Survey on Food and Beverage Sub-Sector Companies Listed on the Indonesia Stock Exchange for the 2021-2024 Period)

By:
Muhammad Rafli Arridi
NIM 223403100

***Guide* I: Jajang Badruzaman**
***Guide* II: Ulfa Luthfia Nanda**

The objective of the research was to find out the effect of Green Accounting, Corporate Social Responsibility, and Good Corporate Governance on firm value in Food and Beverage sub-sector companies listed on the Indonesia Stock Exchange for the 2021-2024 period. This research method uses a quantitative research method with a descriptive approach. Using secondary data obtained from the Indonesia Stock Exchange website and the company's official website. The data analysis technique uses panel data regression with the help of the E-Views-12 data processing application.The results of the study show that partially Corporate Social Responsibility has a significant effect on firm value, while Green Accounting and Good Corporate Governance have no effect on the firm. Simultaneously, Green Accounting, Corporate Social Responsibility and Good Corporate Governance have a significant effect on the firm value.

Keywords* : *Green Accounting*, *Corporate Social Responsibility*, *Good Corporate Governance, Firms Value

ABSTRAK

PENGARUH *GREEN ACCOUNTING, CORPORATE SOCIAL RESPONSIBILITY,* DAN *GOOD CORPORATE GOVERNANCE* TERHADAP NILAI PERUSAHAAN

(Survei Pada Perusahaan Sub Sektor *Food and Beverage* Yang Terdaftar Di Bursa Efek Indonesia Periode 2021-2024)

Oleh:
Muhammad Rafli Arridi
NIM 223403100

Pembimbing I: Jajang Badruzaman
Pembimbing II: Ulfa Luthfia Nanda

Penelitian ini bertujuan untuk mengetahui pengaruh *Green Accounting*, *Corporate Social Responsibility*, dan *Good Corporate Governance* terhadap Nilai Perusahaan pada perusahaan sub sektor *Food and Beverage* yang terdaftar di Bursa Efek Indonesia Periode 2021-2024. Metode penelitian ini menggunakan metode penelitian kuantitatif dengan pendekatan deskriptif. Menggunakan data sekunder yang diperoleh dari website Bursa Efek Indonesia dan website resmi perusahaan. Teknik analisis data menggunkan regresi data panel dengan bantuan aplikasi pengolah data *E-Views-12.* Hasil penelitian menunjukkan bahwa secara parsial *Corporate Social Responsibility* berpengaruh signifikan terhadap nilai perusahaan, sedangkan *Green Accounting* dan *Good Corporate Governance* tidak berpengaruh terhadap perusahaan. Secara bersama-sama *Green Accounting, Corporate Social Responsibility* dan *Good Corporate Governance* berpengaruh signifikan terhadap nilai perusahaan.

Kata Kunci : *Green Accounting*, *Corporate Social Responsibility*, *Good Corporate Governance,* Nilai Perusahaan